Severance Tax - Claim For Refund (Withholding)

How do I claim a refund for Severance Withholding Tax?

If you have overpaid oil and gas withholding tax you can make the adjustment on the following quarterly return of oil and gas withholding Form DR 0461. The overpayment should be listed on line 3 of the return "Overpayment of Tax for Prior Period to be applied to Current Tax." However, to claim a refund for overpaid tax on the final return because you are closing the account or to claim a large refund that exceeds the following quarter's tax due, file on Form DR 0137 "Claim For Refund."